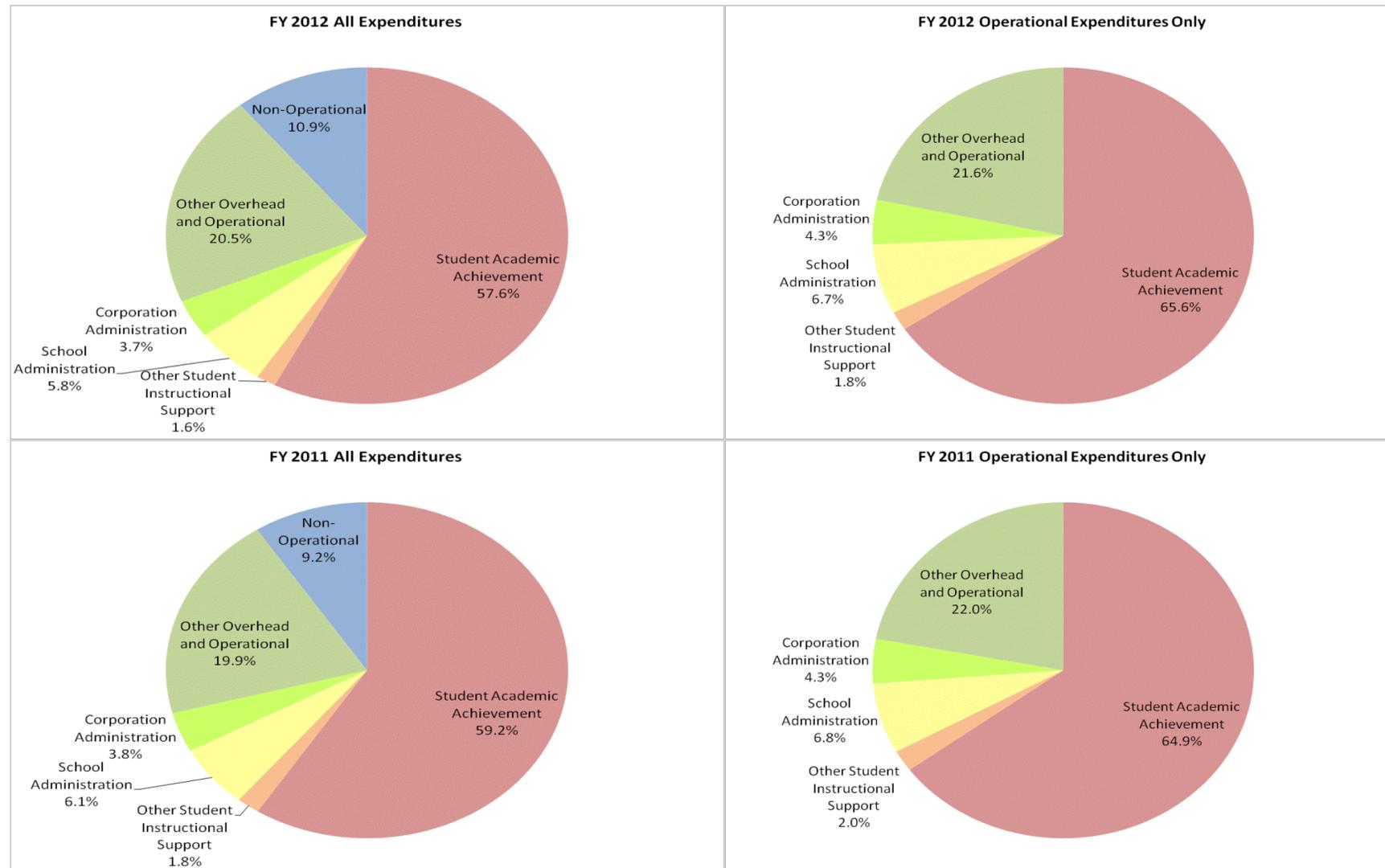


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
White River Valley Sch Dist (2980)

White River Valley Sch Dist (2980)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$9,194,460	68.3%	\$6,646,412	60.3%	\$6,074,859	59.2%	\$5,969,929	57.6%
Student Instructional Support	\$647,813	4.8%	\$745,752	6.8%	\$812,844	7.9%	\$761,143	7.3%
Overhead and Operational	\$1,978,876	14.7%	\$2,523,649	22.9%	\$2,434,253	23.7%	\$2,505,393	24.2%
Nonoperational	\$1,642,221	12.2%	\$1,109,199	10.1%	\$946,305	9.2%	\$1,125,932	10.9%
Grand Total	\$13,463,369		\$11,025,012		\$10,268,262		\$10,362,397	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	73.1%	67.0%	67.1%	65.0%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
White River Valley Sch Dist (2980)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,268,906	\$2,437,381	\$2,493,312	\$2,305,418	2%	-5%	-8%
	11200 Regular Programs; Middle/Junior High	\$0	\$472,103	\$545,839	\$496,693		5%	-9%
	11300 Regular Programs; High School	\$1,019,999	\$1,535,045	\$1,303,773	\$1,257,224	23%	-18%	-4%
	11420 Vocational Education; Agriculture B	\$51,466	\$79,267	\$84,111	\$95,924	86%	21%	14%
	11450 Vocational Education; Consumer and Homemaking	\$57,611	\$55,398	\$59,315	\$60,157	4%	9%	1%
	11490 Vocational Education; Industrial Education B	\$0	\$0	\$26,074	\$0			-100%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$9,000	\$32,252	\$23,404	\$41,419	360%	28%	77%
	11910 Other Regular Programs; Competency Testing	\$99,712	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$3,439	\$0	\$0		-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$57,971	\$117,339	\$124,121	\$126,541	118%	8%	2%
	12340 Physical Impairment; Hearing Impairment	\$22,898	\$73,038	\$74,821	\$85,327	273%	17%	14%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$57,611	\$15,982	\$0	\$0	-100%	-100%	
	12510 Culturally Different; Communication Disorders	\$97,057	\$89,578	\$95,212	\$65,475	-33%	-27%	-31%
	12520 Culturally Different; Compensatory	\$4,500	\$8,843	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$156,839	\$89,788	\$107,282	\$87,571	-44%	-2%	-18%
	12810 Special Education Preschool	\$16,500	-\$2,223	\$0	\$0	-100%		
	12900 Other Special Programs	\$1,177,832	\$839,715	\$747,887	\$828,512	-30%	-1%	11%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$2,669	\$4,707	\$4,870		82%	3%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$439	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$26,399	\$50,762	\$45,733	\$13,301	-50%	-74%	-71%
	14100 Summer School Programs; Elementary	\$54	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$11,299	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$7,348	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$0	\$13,888	\$2,082	\$17,493		26%	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$2,076	\$157			-92%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$16,000	\$62,584	\$31,402	\$50,382	215%	-19%	60%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$143,469	\$107,744	\$127,745	\$132,683	-8%	23%	4%
	17900 Payments to Other Governmental Units Within State; Other	\$6,317	\$150,000	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$55,618	\$86,401	\$16,477	-\$1,058	-102%	-101%	-106%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,334	\$104,389	\$4,555	\$3,200	140%	-97%	-30%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,317	\$0	\$0	\$4,420	236%		
	22210 Library/Media Services; Service Area Direction	\$87,660	\$57,327	\$59,181	\$107,421	23%	87%	82%
	22220 Library/Media Services; School Library	\$3,387	\$7,447	\$2,051	\$993	-71%	-87%	-52%
	22230 Library/Media Services; Audiovisual	\$987	\$1,717	\$466	\$141	-86%	-92%	-70%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,750	\$0	\$1,000	\$0	-100%		-100%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$136			
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$147,845	\$72,564	\$103,042		-30%	42%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$10,164	\$70,014			> 500%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$5,000			
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$450	\$0			-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$1,890	\$1,680	\$0		-100%	-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$7,372	\$2,183			-70%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$4,801	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$133,844	\$0	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$5,290			
Student Academic Achievement Total		\$5,595,124	\$6,646,412	\$6,074,859	\$5,969,929	7%	-10%	-2%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$8,859	\$7,440	\$10,441	\$16,710	89%	125%	60%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$9,801			
	21210 Guidance Services; Service Area Direction	\$35,253	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$79,086	\$107,486	\$116,648	\$102,316	29%	-5%	-12%
	21240 Guidance Services; Information Services	\$0	\$0	\$6,821	\$0			-100%
	21320 Health Services; Medical Services	\$0	\$0	\$0	\$163			
	21340 Health Services; Nurse Services	\$28,996	\$50,920	\$54,138	\$32,653	13%	-36%	-40%
	21390 Health Services; Other Health Services	\$608	\$823	\$940	\$629	3%	-24%	-33%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
White River Valley Sch Dist (2980)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	24100 Office of The Principal	\$380,667	\$579,082	\$621,564	\$585,170	54%	1%	-6%
	24900 Other Support Services, School Administration	\$0	\$0	\$2,292	\$13,702			498%
Student Instructional Support Total		\$533,469	\$745,752	\$812,844	\$761,143	43%	2%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,000	\$23,181	\$23,181	\$23,104	65%	0%	0%
	23150 Board of Education; Legal Services	\$12,209	\$17,048	\$11,619	\$5,385	-56%	-68%	-54%
	23160 Board of Education; Promotion Expenses	\$1,093	\$1,258	\$0	\$100	-91%	-92%	
	23190 Board of Education; Other Governing Body Services	\$7,012	\$14,485	\$57,821	\$30,714	338%	112%	-47%
	23210 Executive Administration; Office of The Superintendent	\$76,011	\$115,493	\$139,888	\$168,778	122%	46%	21%
	23220 Executive Administration; Community Relations	\$2,083	\$4,463	\$8,441	\$10,766	417%	141%	28%
	23230 Executive Administration; Staff Relations and Negotiations	\$160	\$465	\$365	\$187	17%	-60%	-49%
	23290 Executive Administration; Other Executive Administration Services	\$540	\$4,197	\$728	\$49	-91%	-99%	-93%
	25110 Fiscal Services; Office of The Business Manager	\$61,361	\$116,592	\$128,195	\$120,036	96%	3%	-6%
	25130 Fiscal Services; Budgeting	\$0	\$5,195	\$6,760	\$0		-100%	-100%
	25150 Fiscal Services; Payroll Services	\$0	\$748	\$6,850	\$6,649		> 500%	-3%
	25160 Fiscal Services; Financial Accounting	\$13,500	\$12,684	\$6,000	\$6,250	-54%	-51%	4%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$200	\$0			-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$785	\$1,597	\$1,640		109%	3%
	25199 Other Fiscal Services; Other	\$12,225	\$19,847	\$0	\$5,089	-58%	-74%	
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$69,149	\$1,005	\$0		-100%	-100%
	25400 Planning, Research, Development and Evaluation	\$0	\$1,800	\$1,800	\$1,800		0%	0%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$4,000	-\$1,575	\$0		-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$279,857	\$426,526	\$420,402	\$399,580	43%	-6%	-5%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$359,255	\$425,111	\$390,057	\$333,140	-7%	-22%	-15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,805	\$2,340	\$6,776	\$632	-65%	-73%	-91%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$183,196	\$101,165	\$117,220	\$85,969	-53%	-15%	-27%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,391	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$3,904	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,909	\$5,994	\$6,114	\$6,375	-8%	6%	4%
	26700 Operation and Maintenance of Plant Services; Insurance	\$58,394	\$41,658	\$40,094	\$29,582	-49%	-29%	-26%
	27010 Student Transportation; Service Area Direction	\$5,192	\$20,536	\$25,617	\$26,737	415%	30%	4%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$60,671			
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$19,753	\$27,836	\$23,942	\$180,572	> 500%	> 500%	> 500%
	27400 Student Transportation; Purchase of School Buses	\$41,666	\$77,861	\$0	\$102,454	146%	32%	
	27500 Student Transportation; Insurance on Buses	\$5,540	\$4,548	\$5,499	\$2,606	-53%	-43%	-53%
	27700 Student Transportation; Contracted Transportation Services	\$419,413	\$542,939	\$537,283	\$372,292	-11%	-31%	-31%
	27900 Student Transportation; Other Student Transportation Services	\$35,862	\$58,262	\$57,776	\$55,186	54%	-5%	-4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$130,487	\$201,894	\$401,997	\$225,199	73%	12%	-44%
	31400 Food Services Operations; Food Purchases	\$116,692	\$161,318	\$357	\$208,830	79%	29%	> 500%
	31900 Other Food Services	\$10,552	\$14,271	\$8,245	\$35,022	232%	145%	325%
Overhead and Operational Total		\$1,880,064	\$2,523,649	\$2,434,253	\$2,505,393	33%	-1%	3%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$949	\$16,101	\$4,510	\$3,112	228%	-81%	-31%
	33400 Athletic Coaches	\$115,765	\$84,923	\$150,198	\$290,855	151%	242%	94%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$12,645	\$23,696	\$38,193	\$26,950	113%	14%	-29%
	43000 Facilities Acquisition and Construction; Professional Services	\$126,521	\$18,921	\$58,556	\$30,210	-76%	60%	-48%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$3,160	\$0			-100%
	45100 Building Acquisition, Construction and Improvements	\$105,692	\$252,168	\$71,234	\$25,485	-76%	-90%	-64%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,378	\$17,758	\$0	\$0	-100%	-100%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$20,400	\$18,117	\$799		-96%	-96%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$149,173	\$155,823	\$117,378	\$165,503	11%	6%	41%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$83,516	\$100,165	\$24,645	\$62,314	-25%	-38%	153%
	51100 Debt Services; Principal on Debt; Bonds	\$846,200	\$205,000	\$285,000	\$318,500	-62%	55%	12%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$0	\$0	\$14,354			
	52100 Debt Services; Interest on Debt; Bonds	\$114,660	\$154,759	\$150,931	\$140,552	23%	-9%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$59,486	\$24,383	\$46,652		-22%	91%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$0	\$0	\$0	\$646			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
White River Valley Sch Dist (2980)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Nonoperational Total		\$1,556,498	\$1,109,199	\$946,305	\$1,125,932	-28%	2%	19%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$32,889	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$437,496	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$53,856	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$742,534	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,309	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$2,628,130	\$0	\$0	\$0			
Prorated By Fund Total		\$3,898,215	\$0	\$0	\$0			